

the form. Then, see *Form 1040EZ filers* next to determine the amounts to enter on lines 2 and 4 of Form 1040X.

**Form 1040EZ filers.** Did someone claim you as a dependent on their return? (On your 2005 Form 1040EZ, one or both boxes on line 5 will be checked. On your 2004 or earlier Form 1040EZ, the "Yes" box on line 5 will be checked.)

- ☐ **Yes.** On Form 1040X, line 2, enter the amount from line E of the worksheet on the back of Form 1040EZ. On Form 1040X, line 4, enter -0- (or the amount from line F of the 1040EZ worksheet if married filing jointly).
- ☐ **No.** Use the following chart to find the amounts to enter on lines 2 and 4.

IF you are amending your...	AND your filing status is...	THEN enter on Form 1040X,	
		line 2...	line 4...
2005 return	Single Married filing jointly	\$ 5,000 10,000	\$3,200 6,400
2004 return	Single Married filing jointly	\$4,850 9,700	\$3,100 6,200
2003 return	Single Married filing jointly	\$4,750 9,500	\$3,050 6,100
2002 return	Single Married filing jointly	\$4,700 7,850	\$3,000 6,000

## Line 5

The amount in any column of line 5 may be negative.

**Example.** Margaret Coffey showed \$0 taxable income on her original return, even though she actually had a loss of \$1,000. She later discovered she had additional income of \$2,000. Her Form 1040X, line 5, would show (\$1,000) in column A, \$2,000 in column B, and \$1,000 in column C. If she failed to take into account the loss she actually had on her original return, she would report \$2,000 in column C and possibly overstate her tax liability.

## Tax Liability

### Line 6

Enter your income tax before subtracting any credits. Figure the tax on the taxable income reported on line 5, column C. Attach the appropriate schedule or form(s). Include on line 6 any additional taxes from Form 4972, Tax on Lump-Sum Distributions, and any recapture of education credits. Also include on line 6 any alternative minimum tax.

Indicate the method you used to figure the tax shown in column C. For example:

IF you used...	THEN enter on Form 1040X, line 6...
The Tax Tables	Table
The Tax Rate Schedules (for 2002–2004)	TRS
Schedule D (Form 1040)	Sch. D
Schedule J (Form 1040)	Sch. J
The Capital Gain Tax Worksheet	CGTW
The Qualified Dividends and Capital Gain Tax Worksheet (for 2003–2005)	QDCGTW
The Tax Computation Worksheet (for 2004–2005)	TCW

### Line 7

Enter your total credits, such as:

- Credit for child and dependent care expenses.

- Credit for the elderly or the disabled.
- Education credits.
- Retirement savings contributions credit.
- Child tax credit.
- Adoption credit.
- Credit for prior year minimum tax.

Do not include credits from Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, Form 4136, Credit for Federal Tax Paid on Fuels, and Form 8885, Health Coverage Tax Credit (formerly Health Insurance Credit For Eligible Recipients). Instead, use line 15 for these credits.

To find the corresponding lines on the return you are amending, use the chart on page 6 for the appropriate year.

### Line 9

Include other taxes such as:

- Self-employment tax.
- Additional tax on IRAs, other qualified retirement plans, etc.
- Advance earned income credit payments.
- Recapture taxes (for example, recapture of investment credit or low-income housing credit).
- Tax from Form 4970, Tax on Accumulation of Distribution of Trusts.
- Household employment taxes. If you are changing these taxes, attach Schedule H (Form 1040) and enter in Part II of Form 1040X the date the error was discovered. If you are changing the wages paid to an employee for whom you filed Form W-2, you must also file Form W-2c, Corrected Wage and Tax Statement, and Form W-3c, Transmittal of Corrected Wage and Tax Statements.

To find the corresponding lines on the return you are amending, use the chart on page 6 for the appropriate year.

## Payments

### Lines 11 Through 16

To find the corresponding lines on the return you are amending, use the chart on page 6 for the appropriate year.

**Line 11.** If you are changing these amounts, attach to the front of Form 1040X a copy of all additional or corrected Forms W-2 or 1099-R you received after you filed your original return. Enter in column B any additional amounts shown on these forms as *Federal income tax withheld*.

**Line 12.** Enter the estimated tax payments you claimed on your original return. If you filed Form 1040-C, U.S. Departing Alien Income Tax Return, include the amount you paid as the balance due with that return.

**Line 13.** If you are amending your return to claim the earned income credit (EIC) and you have a qualifying child, attach Schedule EIC (Form 1040A or 1040).



**CAUTION** If your EIC was reduced or disallowed for a tax year after 1996, see the Instructions for Form 8862, Information To Claim Earned Income Credit After Disallowance, to find out if you must also file that form to claim the credit.

**Line 14.** If you are amending your return to claim the additional child tax credit, attach Form 8812.

**Line 15.** If you are amending your return to claim a credit on this line, attach Copy B of Form 2439, Form 4136, or Form 8885.

**Line 16.** Enter any amount paid with Forms 4868 or 2350 (or Form 2688 for years 2004 or earlier). Also include any amount paid with a credit card used to get an extension of time to file. But do not include the convenience fee you were charged. Also include any amount paid by electronic funds withdrawal.

### Line 17

Enter the amount of tax you paid from the "Amount you owe" line on your original return. Also, include any additional tax that may have resulted if your original return was changed or examined. Do not include payments of interest or penalties.

## Refund or Amount You Owe

### Line 19

Enter the overpayment from your original return. You must enter that amount because any additional refund you claim on Form 1040X will be sent separately from any refund you have not yet received from your original return.

If your original return was changed by the IRS and the result was an additional overpayment of tax, also include that amount on line 19. Do not include interest you received on any refund.

To find the corresponding lines on the return you are amending, use the chart on page 6 for the appropriate year.

### Lines 20 and 21

If line 20 is negative, treat it as a positive amount and add it to the amount on line 10, column C. Enter the result on line 21. This is the amount you owe.

Send Form 1040X with a check or money order for the full amount payable to the **"United States Treasury."** Do not send cash. On your payment, put your name, address, daytime phone number, and SSN. Also, enter the tax year and type of return you are amending (for example, "2003 Form 1040"). We will figure any interest due and send you a bill.

To help process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX  $\frac{XX}{100}$ ").

**What if you cannot pay?** If you cannot pay the full amount shown on line 21, you may ask to make monthly installment payments. You may have up to 60 months to pay. See Form 9465, Installment Agreement Request, for more information.

### Lines 23 and 24

The refund amount on line 23 will be sent separately from any refund you claimed on your original return (see the instructions for line 19). We will figure the interest and include it in your refund.

Enter on line 24 the amount, if any, from line 22 you want applied to your estimated tax for next year. Also, enter that tax year. No interest will be paid on this amount. You cannot change the election to apply part or all of the overpayment on line 22 to next year's estimated tax.

### Paid Preparer

Generally, anyone you pay to prepare your return must sign it in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign.

### Exemptions (Part I)



*If you are claiming an exemption amount for housing individuals displaced by Hurricane Katrina and:*

- You are not otherwise changing the number of exemptions previously claimed, **do not** complete lines 25–30. Instead,

*complete Form 8914, lines 1 and 2. Enter the amount from Form 8914, line 2, on Form 1040X, line 31, columns B and C.*

- You are also changing the number of exemptions previously claimed, complete lines 25–30 and 33 (if necessary). Then complete Form 8914. Enter the amount from Form 8914, line 11, on Form 1040X, line 31, columns B and C.

### Line 30

You may have to use the Deduction for Exemptions Worksheet in the Form 1040 (or, for 2004 or 2005, Form 1040A) instructions to figure the amount to enter on line 30. To find out if you do, see the instructions for line 4. If you do not have to use that worksheet, multiply the applicable dollar amount on line 30 by the number of exemptions on line 29.

### Line 33

If you are adding more than six dependents, attach a statement with the required information.

**Column (b).** You must enter each dependent's social security number (SSN). If your dependent child was born and died in the tax year you are amending and you do not have an SSN for the child, you may attach a copy of the child's birth certificate instead and enter "Died" in column (b).

Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent.

**Note.** For details on how to get an SSN or correct a name or number, see the 2005 Form 1040 or Form 1040A instructions.

**Column (d).** Check the box in column (d) if your dependent is also a qualifying child for the child tax credit. See the Form 1040 or 1040A instructions for the year you are amending to find out who is a qualifying child.

**Children who did not live with you due to divorce or separation.** If this amended return is for a year before 2005, and you are claiming a child who did not live with you under the rules for children of divorced or separated parents, you may need to attach certain forms or statements to Form 1040X. For more information, see Pub. 501 or the instructions for Form 1040 or Form 1040A for the tax year being amended.

## Presidential Election Campaign Fund (Part III)

You may use Form 1040X to have \$3 go to the fund if you (or your spouse on a joint return) did not do so on your original return. This must be done within 20½ months after the original due date for filing the return. For calendar year 2005, this period ends on January 2, 2008. A previous designation of \$3 to the fund cannot be changed.